



Trustees' Financial Summary

FY2015-16

Submit ID: 1200-98778058

**** Recalculated ****

24 Lake County

1200 Ronan H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: TJ Harold-Marmon **Phone #:** (406) 676-3390

(Signature)

(Date)

Chair, Board of Trustees: W. Robert Cornwell

(Signature)

(Date)

County Superintendant Carolyn Hall

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
017	Glacier Park Science Fund	LOCAL		Local
038	SpectrUM Grant	FEDERAL		66.951
040	Project Share Grant Focus	LOCAL		State
168	State Voc Ed/Ag	STATE		State
169	State Voc Ed/FCS	STATE		State
170	State Vo Ed/FCS	STATE		
171	State Voc Ed/Tech IA	STATE		State
172	Vo Ed Health Occupations	STATE		State
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
507	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
509	21st Century Community Learning	FEDERAL		84.287
523	District Van Transf Fund	LOCAL		1
603	Title I, Part D, Neglected, Delinquent & At-Risk Y	FEDERAL	024 1200 4215	84.013A
604	Graduation Matters - SAF	LOCAL		
606	ACT Plus Writing Test Admin	FEDERAL	024 1200 84 16	84.334
703	Graduation Matters-Challenge Grant	LOCAL		STATE
744	Graduation Matters - Challenge Fund	STATE		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	223,662.25	85,337.25	192,593.71	(99,649.62)
02	Taxes Receivable - Real and Personal (120-149)	21,336.13	4,416.89	4,628.85	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				106,839.74
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	244,998.38	89,754.14	197,222.56	7,190.12
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	21,336.13	4,416.89	4,628.85	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	223,662.25	85,337.25	192,593.71	7,190.12
52	TOTAL FUND BALANCE/EQUITY	223,662.25	85,337.25	192,593.71	7,190.12
53	TOTAL LIABILITIES AND FUND BALANCE	244,998.38	89,754.14	197,222.56	7,190.12

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(6,312.68)	95,058.93	(81,391.73)	22,343.59
02	Taxes Receivable - Real and Personal (120-149)	2,485.84			1,231.08
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			51,169.08	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(3,826.84)	95,058.93	(30,222.65)	23,574.67
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,485.84			1,231.08
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(6,312.68)	95,058.93	(30,222.65)	22,343.59
52	TOTAL FUND BALANCE/EQUITY	(6,312.68)	95,058.93	(30,222.65)	22,343.59
53	TOTAL LIABILITIES AND FUND BALANCE	(3,826.84)	95,058.93	(30,222.65)	23,574.67

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,798.61			2,404.14
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8,166.20			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,964.81			2,404.14
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8,166.20			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,798.61			2,404.14
52	TOTAL FUND BALANCE/EQUITY	1,798.61			2,404.14
53	TOTAL LIABILITIES AND FUND BALANCE	9,964.81			2,404.14

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			141,670.57	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			141,670.57	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,682.59	
48	Fund Balance for Budget			139,987.98	
52	TOTAL FUND BALANCE/EQUITY			141,670.57	
53	TOTAL LIABILITIES AND FUND BALANCE			141,670.57	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				44,621.20
02	Taxes Receivable - Real and Personal (120-149)				15,277.16
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				59,898.36
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				15,277.16
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				44,621.20
52	TOTAL FUND BALANCE/EQUITY				44,621.20
53	TOTAL LIABILITIES AND FUND BALANCE				59,898.36

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			253,939.08	116,271.05
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			253,939.08	116,271.05
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			253,939.08	116,271.05
52	TOTAL FUND BALANCE/EQUITY			253,939.08	116,271.05
53	TOTAL LIABILITIES AND FUND BALANCE			253,939.08	116,271.05



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	223,594.37	170,645.30		55,387.42
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	223,594.37	170,645.30		55,387.42
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	2,923.40			
24	Warrants Payable (620)	217,395.80	170,645.30		
25	Other Current Liabilities (621-679)	3,275.17			55,387.42
35	TOTAL LIABILITIES	223,594.37	170,645.30		55,387.42
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	223,594.37	170,645.30		55,387.42



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	174,461.02	149,483.70
1112	District Levy - Personal Property	8,037.93	6,549.99
1113	District Levy - Heavy Motor Vehicles	0.23	0.57
1114	District Levy - Pers Prop/Mobile Homes	1,995.50	2,942.50
1190	Penalties and Interest on Taxes	684.36	603.85
1510	Interest Earnings	147.02	14.41
1900	Other Revenue from Local Sources	771.97	0.00
3110	Direct State Aid	1,168,611.77	1,191,662.89
3111	Quality Educator	92,196.94	90,656.79
3112	At Risk Student	16,841.25	16,535.28
3113	Indian Education For All	7,180.80	7,308.00
3114	American Indian Achievement Gap	36,600.00	36,490.00
3115	State Spec Ed Allowable Cost Pymt to Districts	85,837.96	83,194.25
3116	Data For Achievement	5,280.00	7,000.00
3118	Natural Resource Development	8,327.72	13,378.32
3120	State Guaranteed Tax Base Aid	679,150.34	715,511.88
3444	State School Block Grant	86,501.29	86,501.29
3446	SB96 Block Grant Reimbursement	3,261.24	0.00
5200	Sale or Compensation for Loss of Assets	0.00	30.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,375,887.34	2,407,863.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	795,463.69	825,906.72
			2XX	Personal Services - Employee Benefits	79,872.18	79,015.89
			3XX	Purchased Professional and Technical Services	340.00	2,045.00
			4XX	Purchased Property Services	0.00	1,508.35
			5XX	Other Purchased Services	707.72	1,440.81
			6XX	Supplies and Materials	32,084.92	30,255.27
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	94,962.95	87,128.78
			2XX	Personal Services - Employee Benefits	9,759.85	7,358.16
			6XX	Supplies and Materials	1,181.98	396.85
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	29,000.05	15,696.24
			2XX	Personal Services - Employee Benefits	10,853.37	5,029.20

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	123.09	0.00
			6XX Supplies and Materials	978.13	12.49
		222X Educational Media Services			
			1XX Personal Services - Salaries	67,839.90	70,575.10
			2XX Personal Services - Employee Benefits	6,526.88	6,619.11
			6XX Supplies and Materials	6,138.40	6,063.05
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	54,005.84	47,243.91
			2XX Personal Services - Employee Benefits	8,219.57	8,230.30
			3XX Purchased Professional and Technical Services	0.00	10.00
			5XX Other Purchased Services	0.00	3,774.84
			6XX Supplies and Materials	0.00	2,248.41
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	235,905.83	249,764.64
			2XX Personal Services - Employee Benefits	54,750.09	53,557.54
			3XX Purchased Professional and Technical Services	375.00	375.00
			5XX Other Purchased Services	2,135.49	4,527.51
			6XX Supplies and Materials	4,651.15	3,286.89
			810 Dues and Fees	480.00	980.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	31,860.38	32,718.21
			2XX Personal Services - Employee Benefits	3,805.61	4,156.97
			3XX Purchased Professional and Technical Services	0.00	8.75
			4XX Purchased Property Services	0.00	135.00
			5XX Other Purchased Services	0.00	9,540.13
			6XX Supplies and Materials	0.00	1,626.85
			810 Dues and Fees	0.00	262.36
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	164,675.77	133,917.76
			2XX Personal Services - Employee Benefits	22,064.84	18,876.82
			4XX Purchased Property Services	0.00	131.50
			5XX Other Purchased Services	0.00	495.44
			6XX Supplies and Materials	65.00	1,104.52
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	682.63
			2XX Personal Services - Employee Benefits	0.00	44.83
			5XX Other Purchased Services	0.00	11.88
			6XX Supplies and Materials	0.00	17.93
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	148,427.44	135,240.19
			2XX Personal Services - Employee Benefits	16,947.79	12,810.22



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	0.00	175.00
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		42,597.46	43,518.94
		2XX Personal Services - Employee Benefits		7,622.04	8,211.63
		810 Dues and Fees		262.50	180.00
		27XX Student Transportation Services			
		1XX Personal Services - Salaries		0.00	13,163.03
		2XX Personal Services - Employee Benefits		0.00	3,024.12
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX Personal Services - Salaries		194,869.25	203,920.55
		2XX Personal Services - Employee Benefits		20,683.35	21,632.87
		5XX Other Purchased Services		0.00	589.32
		6XX Supplies and Materials		9,930.90	9,054.98
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX Personal Services - Salaries		47,788.20	44,665.28
		2XX Personal Services - Employee Benefits		1,980.27	3,414.94
		5XX Other Purchased Services		0.00	881.54
		6XX Supplies and Materials		0.00	15,000.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries		130,813.67	129,789.74
		2XX Personal Services - Employee Benefits		2,512.57	4,740.42
		4XX Purchased Property Services		0.00	2,555.00
		5XX Other Purchased Services		5,398.94	1,554.20
		6XX Supplies and Materials		17,250.00	36,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,365,912.06	2,407,153.61



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					222,952.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,407,863.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,407,153.61	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					223,662.25	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	57,320.05	24,640.45
	1112 District Levy - Personal Property	2,706.13	2,029.91
	1113 District Levy - Heavy Motor Vehicles	0.07	0.09
	1114 District Levy - Pers Prop/Mobile Homes	722.37	784.31
	1190 Penalties and Interest on Taxes	240.80	161.57
	1510 Interest Earnings	78.43	7.20
	1900 Other Revenue from Local Sources	64.72	9.32
	2220 County On-Schedule Trans Reimb	28,872.87	29,767.55
	3210 State On-Schedule Trans Reimb	28,872.87	29,767.51
	3444 State School Block Grant	7,735.14	7,735.14
	3446 SB96 Block Grant Reimbursement	1,094.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		127,707.71	94,903.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	258.43
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	77,266.41	76,565.36
			2XX Personal Services - Employee Benefits	7,852.35	8,780.81
			3XX Purchased Professional and Technical Services	1,066.17	392.67
			4XX Purchased Property Services	12,848.64	13,474.33
			5XX Other Purchased Services	1,186.94	834.95
			6XX Supplies and Materials	17,874.59	12,031.03
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,960.56	8,248.00
			2XX Personal Services - Employee Benefits	372.26	701.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				126,427.92	121,287.23



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					111,721.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94,903.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,287.23	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					85,337.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	60,766.51	28,046.07
	1112 District Levy - Personal Property	4,246.08	2,145.32
	1113 District Levy - Heavy Motor Vehicles	0.08	0.11
	1114 District Levy - Pers Prop/Mobile Homes	1,062.70	844.52
	1190 Penalties and Interest on Taxes	310.47	202.07
	1510 Interest Earnings	62.88	6.46
	5200 Sale or Compensation for Loss of Assets	0.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>66,448.72</u>	<u>35,244.55</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	44,530.45	5,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>44,530.45</u>	<u>5,500.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					206,957.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35,244.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,500.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	44,108.68	(4b)	-44,108.68	
					-44,108.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					192,593.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	43,327.40	29,392.49
	1612 School Breakfast Program	0.00	5,010.32
	1630 Catering Sales	0.00	2,529.33
	1632 Daily Adult Sales	0.00	2,613.80
	1634 Daily Ala Carte Sales	0.00	10,116.29
	1900 Other Revenue from Local Sources	17,711.75	3,826.99
	3220 State Food Services Match	2,745.08	0.00
	4550 Federal Child Nutrition	677,250.37	700,975.18
	4552 Fresh Fruit And Vegetable	0.00	35,719.16
	4555 School Foods Summer Program - 10.559	0.00	13,038.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		741,034.60	803,222.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	354,692.83	357,221.83
			2XX Personal Services - Employee Benefits	57,899.10	65,889.18
			3XX Purchased Professional and Technical Services	0.00	123.40
			4XX Purchased Property Services	0.00	1,223.33
			5XX Other Purchased Services	40,733.61	27,033.15
			6XX Supplies and Materials	364,851.88	363,915.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				818,177.42	815,406.63

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	19,374.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	803,222.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	815,406.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,190.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	341.45	22,473.99
	1112 District Levy - Personal Property	129.82	69.43
	1113 District Levy - Heavy Motor Vehicles	0.00	0.09
	1114 District Levy - Pers Prop/Mobile Homes	30.58	155.71
	1190 Penalties and Interest on Taxes	6.69	35.91
	1510 Interest Earnings	7.11	0.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		515.65	22,735.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		2,170.00	3,740.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	28,390.08
		2XX Personal Services - Employee Benefits		0.00	1,236.05
	21XX Support Services - Students				
		1XX Personal Services - Salaries		0.00	962.04
		2XX Personal Services - Employee Benefits		0.00	77.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,170.00	34,405.53

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					5,357.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,735.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,405.53 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-6,312.68 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	418,000.00	425,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>418,000.00</u>	<u>425,000.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	129,016.19	133,653.52
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	15,095.42	14,054.01
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	4,750.25	2,585.22
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	11,080.08	11,583.71
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,221.73	7,155.42
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	37,875.81	40,401.78
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	4,804.75	4,943.63
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	19,456.51	20,877.55
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	10,457.64	10,517.16
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	22,655.01	26,041.37
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	131.46
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,880.39	7,058.33
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,220.28	4,381.17
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,881.49	7,381.34



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	392 State Career & Technical Ed Entitlement - Business					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	9,262.76	9,448.93	
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	8,081.75	8,514.55	
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	6,414.86	6,754.32	
	610 Adult Continuing Education Programs					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	1,224.53	764.75	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
		2XX	Personal Services - Employee Benefits	6,802.37	6,808.31	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	19,508.45	18,325.76	
	910 Food Services					
	31XX Food Services					
		2XX	Personal Services - Employee Benefits	52,792.41	53,227.13	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				382,482.68	394,609.42	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					64,668.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					425,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					394,609.42	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					95,058.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
017	Glacier Park Science Fund	
	1920 Contributions/Donations from Private Sources	300.00
038	SpectrUM Grant	
	4700 Federal Miscellaneous Grants from other State Agencies	1,484.08
040	Project Share Grant Focus	
	3290 State - Other State Grants	100.00
168	State Voc Ed/Ag	
	3900 State Career & Technical Ed Entitlement	6,813.00
169	State Voc Ed/FCS	
	3900 State Career & Technical Ed Entitlement	3,507.00
170	State Vo Ed/FCS	
	3900 State Career & Technical Ed Entitlement	2,458.00
171	State Voc Ed/Tech IA	
	3900 State Career & Technical Ed Entitlement	8,562.00
172	Vo Ed Health Occupations	
	3900 State Career & Technical Ed Entitlement	1,454.00
465	Miscellaneous Federal Grant thru OPI	
	4650 Federal Miscellaneous Grants from OPI	5,000.00
507	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	39,949.00
509	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	63,886.00
523	District Van Transf Fund	
	1900 Other Revenue from Local Sources	4,360.03
603	Title I, Part D, Neglected, Delinquent & At-Risk Y	
	4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	13,148.00
606	ACT Plus Writing Test Admin	
	4710 GEAR UP	497.00
703	Graduation Matters-Challenge Grant	
	3240 Graduation Matters Montana	6,000.00
744	Graduation Matters - Challenge Fund	
	3240 Graduation Matters Montana	3,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		160,868.11



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
017	Glacier Park Science Fund				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		5XX	Other Purchased Services		308.88
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries		132.14
		2XX	Personal Services - Employee Benefits		28.85
			017 Subtotal		469.87
038	SpectrUM Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		5XX	Other Purchased Services		60.48
	470	Federal Miscellaneous Grants from other State Agencies			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		74.98
		2XX	Personal Services - Employee Benefits		0.45
		6XX	Supplies and Materials		1,228.75
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries		86.17
		2XX	Personal Services - Employee Benefits		33.25
			038 Subtotal		1,484.08
040	Project Share Grant Focus				
	329	State Miscellaneous Grants			
	1XXX	Instruction			
		6XX	Supplies and Materials		100.00
			040 Subtotal		100.00
168	State Voc Ed/Ag				
	391	State Career & Technical Ed Entitlement - Agriculture			
	1XXX	Instruction			
		6XX	Supplies and Materials		6,813.00
			168 Subtotal		6,813.00
169	State Voc Ed/FCS				
	392	State Career & Technical Ed Entitlement - Business			
	1XXX	Instruction			
		6XX	Supplies and Materials		3,507.00
			169 Subtotal		3,507.00
170	State Vo Ed/FCS				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
	1XXX	Instruction			
		6XX	Supplies and Materials		2,458.00
			170 Subtotal		2,458.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
171	State Voc Ed/Tech IA				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		8,562.00
			171 Subtotal		8,562.00
172	Vo Ed Health Occupations				
	393	State Career & Technical Ed Entitlement - Health Occupations			
		1XXX	Instruction		
			6XX Supplies and Materials		1,454.00
			172 Subtotal		1,454.00
465	Miscellaneous Federal Grant thru OPI				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		5,000.00
			465 Subtotal		5,000.00
507	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			1XX Personal Services - Salaries		18,807.18
			2XX Personal Services - Employee Benefits		3,184.21
			3XX Purchased Professional and Technical Services		1,350.00
			5XX Other Purchased Services		3,404.89
			6XX Supplies and Materials		12,414.08
			810 Dues and Fees		250.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		421.35
			2XX Personal Services - Employee Benefits		117.29
			507 Subtotal		39,949.00
509	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		19,482.71
			2XX Personal Services - Employee Benefits		3,246.16
			5XX Other Purchased Services		6,905.14
			6XX Supplies and Materials		11,230.88
		221X	Improvement of Instruction Services		
			6XX Supplies and Materials		350.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		14,753.82
			2XX Personal Services - Employee Benefits		2,394.31
			3XX Purchased Professional and Technical Services		10.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		125.92
			6XX Supplies and Materials		728.89
		25XX Support Services - Business			
			1XX Personal Services - Salaries		890.09
			2XX Personal Services - Employee Benefits		246.64
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		2,897.68
			2XX Personal Services - Employee Benefits		623.76
			509 Subtotal		63,886.00
523	District Van Transf Fund				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services		1,064.70
			6XX Supplies and Materials		193.91
			523 Subtotal		1,258.61
603	Title I, Part D, Neglected, Delinquent & At-Risk Y				
	427 Title I, Part D, Neglected, Delinquent & At-Risk Youth				
		1XXX Instruction			
			1XX Personal Services - Salaries		11,258.03
			2XX Personal Services - Employee Benefits		1,889.97
			603 Subtotal		13,148.00
604	Graduation Matters - SAF				
	324 Graduation Matters Montana				
		1XXX Instruction			
			6XX Supplies and Materials		428.85
			604 Subtotal		428.85
606	ACT Plus Writing Test Admin				
	471 GEAR UP				
		1XXX Instruction			
			6XX Supplies and Materials		497.00
			606 Subtotal		497.00
744	Graduation Matters - Challenge Fund				
	324 Graduation Matters Montana				
		1XXX Instruction			
			1XX Personal Services - Salaries		4,613.85
			2XX Personal Services - Employee Benefits		778.89
			6XX Supplies and Materials		2,337.15
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		29.00
			744 Subtotal		7,758.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					156,774.30



Trustees' Financial Summary

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**** Recalculated ****

24 Lake County

1200 Ronan H S

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					-34,316.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					160,868.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					156,774.30 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-30,222.65 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
017 Glacier Park Science Fund	300.00	469.87	-169.87
038 SpectrUM Grant	1,484.08	1,484.08	0.00
040 Project Share Grant Focus	100.00	100.00	0.00
168 State Voc Ed/Ag	6,813.00	6,813.00	0.00
169 State Voc Ed/FCS	3,507.00	3,507.00	0.00
170 State Vo Ed/FCS	2,458.00	2,458.00	0.00
171 State Voc Ed/Tech IA	8,562.00	8,562.00	0.00
172 Vo Ed Health Occupations	1,454.00	1,454.00	0.00
465 Miscellaneous Federal Grant thru OPI	5,000.00	5,000.00	0.00
507 Vo Ed Carl Perkins Basic Grant	39,949.00	39,949.00	0.00
509 21st Century Community Learning	63,886.00	63,886.00	0.00
523 District Van Transf Fund	4,360.03	1,258.61	3,101.42
603 Title I, Part D, Neglected, Delinquent & At-Risk Y	13,148.00	13,148.00	0.00
604 Graduation Matters - SAF	0.00	428.85	-428.85
606 ACT Plus Writing Test Admin	497.00	497.00	0.00
703 Graduation Matters-Challenge Grant	6,000.00	0.00	6,000.00
744 Graduation Matters - Challenge Fund	3,350.00	7,758.89	-4,408.89
Total	160,868.11	156,774.30	4,093.81



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1200 Ronan H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,096.28	8,004.73
	1112 District Levy - Personal Property	1,294.49	146.52
	1113 District Levy - Heavy Motor Vehicles	0.00	0.03
	1114 District Levy - Pers Prop/Mobile Homes	326.61	97.14
	1190 Penalties and Interest on Taxes	71.67	43.16
	1340 Fees for Adult Education	1,480.00	1,213.75
	1510 Interest Earnings	21.14	2.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,290.19	9,507.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,482.10	7,850.99
			2XX Personal Services - Employee Benefits	1,358.82	40.69
			5XX Other Purchased Services	377.24	385.93
			6XX Supplies and Materials	1,852.79	381.15
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	0.00	86.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,070.95	8,745.51

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					21,581.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,507.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,745.51	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,343.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue		2015 Value	2016 Value
	1311 Driver's Education Fees		11,725.00	6,050.00
	3260 State Driver's Education Reimbursement		13,532.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			25,257.43	6,050.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		24,773.30	24,100.65
		2XX Personal Services - Employee Benefits		1,976.46	131.04
		4XX Purchased Property Services		2,015.11	3,015.15
		6XX Supplies and Materials		779.62	294.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				29,544.49	27,541.62

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						23,290.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,050.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						27,541.62 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,798.61 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18,205.30	16,294.14
	1530 Net Increase (Decrease) in the Fair Value of Investments	-8,238.13	11,069.65
	1900 Other Revenue from Local Sources	916.51	250.00
	4820 Federal Impact Aid - Title VIII	305,166.75	374,718.67
	6100 Material Prior Period Revenue Adjustments	42,469.77	82.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		358,520.20	402,414.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	8,051.37	5,958.62
			4XX Purchased Property Services	44.49	8.24
			5XX Other Purchased Services	2,539.38	5,161.35
			6XX Supplies and Materials	11,028.29	9,919.07
		21XX Support Services - Students			
			6XX Supplies and Materials	0.00	1,316.74
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	5,250.95	6,796.50
			5XX Other Purchased Services	14,470.74	11,493.45
			6XX Supplies and Materials	1,954.27	4,548.11
			810 Dues and Fees	5,250.00	5,429.00
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services	1,125.00	1,500.00
			5XX Other Purchased Services	1,339.43	570.54
			6XX Supplies and Materials	5,752.02	61.64
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	4,318.90	5,528.96
			4XX Purchased Property Services	123.75	0.00
			5XX Other Purchased Services	12,199.22	204.38
			6XX Supplies and Materials	6,669.90	977.17
			810 Dues and Fees	2,863.77	5,219.74
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	5,220.63	3,856.98
			440 Bldg & Grounds Repair and Main Services	0.00	151,346.61
			4XX Purchased Property Services	206,186.91	0.00
			5XX Other Purchased Services	41.44	9,299.07
			6XX Supplies and Materials	28,409.02	2,085.87



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			7XX Property and Equipment Acquisition	13,097.64	0.00
			810 Dues and Fees	0.00	31.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	3,690.08	3,904.08
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	2,410.89
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	34,988.49
			2XX Personal Services - Employee Benefits	0.00	1,018.18
			4XX Purchased Property Services	1,185.00	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	310.69
			2XX Personal Services - Employee Benefits	0.00	1.90
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	6,019.94
			2XX Personal Services - Employee Benefits	0.00	986.60
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			4XX Purchased Property Services	3,232.33	0.00
			6XX Supplies and Materials	38,278.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				382,323.28	280,953.81

Schedule Of Changes Worksheet					Fund Code 26
Beginning Fund Balance					18,584.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					402,414.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					280,953.81 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	1,682.59	Less Last Year	57.59	(4b)	1,625.00
					1,625.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					141,670.57 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	2,757.38	2,708.32
	3445 State Combined Fund School Block Grant	26,215.26	26,215.26
	3447 SB96 Combined Block Grant Reimbursement	4,349.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,322.39	28,923.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	35.00
			6XX Supplies and Materials	0.00	13,152.47
		222X Educational Media Services			
			6XX Supplies and Materials	33,322.39	1,525.00
		258X Admin. Tech. - Technology Coordinator			
			3XX Purchased Professional and Technical Services	0.00	514.36
			6XX Supplies and Materials	0.00	13,691.05
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	5.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,322.39	28,923.58

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					28,923.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,923.58 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	96,763.91	111,513.04
	1112 District Levy - Personal Property	4,362.79	3,699.64
	1113 District Levy - Heavy Motor Vehicles	0.13	0.43
	1114 District Levy - Pers Prop/Mobile Homes	1,079.17	1,822.28
	1190 Penalties and Interest on Taxes	376.48	375.65
	1510 Interest Earnings	103.42	9.39
	3120 State Guaranteed Tax Base Aid	70,795.26	46,282.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		173,481.16	163,702.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	170,000.00	170,000.00
			850 Interest on Debt	26,975.02	23,575.02
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				197,325.02	193,925.02

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	74,843.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	163,702.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	193,925.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,621.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	20.13	0.00
	1700 Student Extracurricular Activity Receipts	385,546.15	341,133.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>385,566.28</u>	<u>341,133.34</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	368,928.74	273,053.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>368,928.74</u>	<u>273,053.41</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	185,859.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	341,133.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	273,053.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	253,939.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1920 Contributions/Donations from Private Sources	2,000.00	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,000.00</u>	<u>1,000.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			870 Student Scholarships	0.00	3,000.00
			8XX Other Expenditures	15,646.56	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>15,646.56</u>	<u>3,000.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	118,271.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	116,271.05	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	114,026.84	113,934.14
XX	39X 1XXX 112	Certified Teacher Staff Salaries	194,869.25	203,920.55
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	757,813.76	819,712.24
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	1,686.77
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	92,960.54	59,529.63
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	2,410.89
XX	XXX 4XXX 73X	Major Equipment-New	0.00	5,000.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	2,170.00	12,300.00



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24 Lake County

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	52,920.00
b. Related Services Block Grant Entitlement	17,640.00
c. Total Entitlements Subject to Reversion	70,560.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	93,844.80
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	266,765.77
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	135,240.19	28,390.08	0.00	0.00	34,988.49
280	1XXX	2XX	12,810.22	1,236.05	0.00	0.00	1,018.18
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	962.04	0.00	0.00	310.69
280	21XX	2XX	0.00	77.36	0.00	0.00	1.90
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	43,518.94	0.00	0.00	0.00	0.00
280	24XX	2XX	8,211.63	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			199,780.98	30,665.53	0.00	0.00	36,319.26

266,765.77

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 1200-98778058

**** Recalculated ****

24 Lake County

1200 Ronan H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	192,410.03	0.00	0.00	0.00	192,410.03
Land Improvements	622,565.17	0.00	0.00	0.00	622,565.17
Buildings	6,533,907.30	0.00	0.00	0.00	6,533,907.30
Machinery and Equipment	1,270,094.17	0.00	0.00	0.00	1,270,094.17
Totals at Historical Cost	8,618,976.67	0.00	0.00	0.00	8,618,976.67
Depreciation					
Improvement Accum	42,524.70	0.00	0.00	0.00	42,524.70
Building Accum	3,757,422.98	0.00	0.00	0.00	3,757,422.98
Machinery and Equipment Accum	727,420.91	0.00	0.00	0.00	727,420.91
Total Accumulated Depreciation	4,527,368.59	0.00	0.00	0.00	4,527,368.59
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,091,608.08	0.00	0.00	0.00	4,091,608.08

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 1200-98778058

**** Recalculated ****

24 Lake County

1200 Ronan H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	103,660.79	8,979.36	0.00	0.00	112,640.15	0.00	112,640.15
Other Post Employment Benefits	70,601.75	14,835.75	0.00	0.00	85,437.50	0.00	85,437.50
Total Governmental Activity							
Non-bond Long-Term Liabilities	174,262.54	23,815.11	0.00	0.00	198,077.65	0.00	198,077.65
Bond(s)							
10/28/2011	338,845.50	0.00	53,091.00	0.00	285,754.50	54,652.50	231,102.00
10/28/2011	746,154.50	0.00	116,909.00	0.00	629,245.50	120,347.50	508,898.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,085,000.00	0.00	170,000.00	0.00	915,000.00	175,000.00	740,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 1200-98778058

**** Recalculated ****

24 Lake County

1200 Ronan H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	334,729.38	439,138.23	0.00	773,867.61
Net Pension - TRS	1,918,017.73	225,230.61	0.00	2,143,248.34